



THE METHODIST CHURCH
ANNUAL REPORT AND ACCOUNTS
(ACCRUALS BASIS)
for the year ended 31 August 2024

Sutton Methodist Circuit

Registered Charity - Registration number

1135076

District No / Circuit No 35/39

Ministers

Rev Catherine Hutton
Rev Bethany Lewis
Rev Gill Long
Rev Ung Soon Nguang
Rev Hendry Ponniah
Deacon Marie Poole
Rev Desmond C Williamson

Circuit Stewards

Mrs Maureen Patel
Mr Ka Fai Man
Mr Vijendran Asirwatham
Mrs Jane Barden

Circuit Treasurer

Mr Richard Smith

Sutton Methodist Circuit Trustees' Annual Report

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**Sutton Methodist Circuit
TRUSTEES' ANNUAL REPORT**

FOR THE YEAR ENDED 31 AUGUST 2024

Introduction

Sutton Methodist Circuit covers an area in north east Surrey. It is part of the London District. It is registered with the Charity Commission, number 1135076, and its affairs are governed by Deed of Union (1932) and Methodist Church Act (1976). It has been registered at Charities Commission as Sutton Methodist Circuit.

The Mission of the Circuit

The Mission statement of the Sutton Circuit

- enable the churches to proclaim the Gospel of Christ and further God's Kingdom.
 - be aware of God's presence through the Holy Spirit in all we do in God's name.
 - support each Church in its endeavours to fulfil its potential in responding to opportunities of service and growth.
 - enable the staff of the Circuit both ministerial and lay to fulfil their potential in a supportive Circuit environment.
 - support ecumenical ventures and to encourage further ecumenical work.
- The ministers concentrate on the mission of their local churches but support each other through regular meetings. The work of the ministers and lay members is supported with prayer. The Circuit Leadership Team (Staff and Circuit Stewards) meet regularly to plan and agree policy and oversee the ongoing work of the Circuit

Review of the year

- **Mission: Monitor progress of the mission projects funded in 2022/23.**
All projects except one have now been funded. Work is continuing or has been completed on all of them.
- **Continue exploration of means of sustaining and increasing active involvement of young people and young adults across the circuit.**
Progress has been made, especially at the larger churches where there are uniformed youth groups, family centres/nurseries and where the circuit's engagement of pastors with a focus on young people has been of significant benefit.
- **Wallington Church Development: Support the Wallington leadership in evaluating and pursuing their revised strategy based on retaining and enhancing the current church buildings.**

Wallington have decided not to pursue the redevelopment of the whole site. They will retain the church and hall and sell off the land behind the church and hall. With the funds raised they will refurbish both the church and the hall. They have already commenced the refurbishment of the church with excellent results.
- **Ministry: Support the probationer Diaconal Minister toward ordination in 2024. Initiate the procedures for continuity of the ministries at Epsom beyond August 2025, when the current appointments end.**
Marie Poole was ordained in June 2024.
- **Re-introduce circuit services.**
This has already begun.
- **Further integrate the Chinese congregation at Epsom into the life of the circuit.**
Positive steps have been made to integrate the congregations and there is good cohesion supported by the ministerial staff and Lay Pastor.
- **Improve the promotion of individual church events across the circuit.**
A number of events have taken place where the publicity has been circulated across the circuit and promoted in individual church newsletters.
- **Succession Management.**
This is difficult in the current volunteer climate but progress is being made.
- **Budget: produce a balanced budget for 2024/25.**
This has been achieved with the reorganisation of funds in the circuit.
- **Long Term Strategy. Continue discussions on long term scenarios for the smaller congregations, including the Methodist congregations in the Anglican-Methodist LEPS.**
The circuit has continued to support and encourage the smaller churches and is looking at a strategy to sow the seeds of a new Methodist congregation to grow utilising existing facilities and buildings and with the support of circuit staff.

Sutton Methodist Circuit
TRUSTEES' ANNUAL REPORT (continued)

Financial Review

Budget

Each year the circuit sets a budget for income and expenditure which is approved by the Circuit Meeting.

Income

- The assessments have been received from all the churches.
- The interest received was £20,987 (2022/23 £8,804). This is well above budget since the circuit benefited from the improved recovery in the money markets late in the church year. Also, arising from the 2 sales of properties, there was a larger balance in the interest earning funds. The interest of £20,987 is that from the 3 CFB funds 02647010/020/030 and is the agreed contribution for interest for the General Fund.
- All ministry funding has been moved into the general fund. One of the manses has been let on the open market for £2,200 per month, £26,400 per annum.

Expenditure

- Stipend expenditure has increased each financial year in line with Conference approved increases. £61,832 (2022/23 £60,028) (24.5%) of expenditure is the Circuit contribution to the District and Connexion, of which a significant part is used to fund the work of the wider Methodist Church. The Manse Fund shows that £21,729 (2022/23 £75,911) was spent on manse repairs. The reduction was due to no ministers moving. The current balance is £59,216.
- All other items of expenditure were within budget.

Conclusions

All items in the accounts were close to budget except interest (see above) and administration (due to larger costs for service expenses). There was a surplus in the General Fund of £37,498. This is expected to occur in 2024/25, again due to interest on invested funds.

Financial effect of significant events

The reorganisation of the finances in the circuit funds has made it easier to identify the state of the circuit funds. The general fund and manse fund are held in the CAF Bank account and 2 CFB deposit funds. The model trust money is held in the trust fund at TMCP and the third CFB fund. The general fund balance was £473,957 and the manse fund balance was £59,216. The trust funds balance was £994,315. This indicates that there are sufficient funds to continue with the financial operation of the circuit and that there are adequate funds for circuit churches to approach for the funding of their own projects. It is anticipated that one manse will be sold during the year and a manse to Methodist requirements will be purchased. There are adequate funds to enable this to take place.

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Sutton Methodist Circuit
TRUSTEES' ANNUAL REPORT (continued)

Fund balances

General Fund

As at 31st August 2024 the net current assets of the Circuit were £341,007. This is above the required reserves policy level of £321,605.

Circuit Model Trust Fund

This is an unrestricted fund and can be applied to for appropriate capital items or projects.

Factors affecting the financial future of the circuit are mainly the guarantee of income from the assessment from each church. Whereas the circuit seeks to be able to be self-sufficient from the assessment, in the event that there is a shortfall which cannot be recovered from, it is permitted to seek approval to raise funds from the Model Trust Fund. Due to previous income from previous sales, the Model Trust Fund has enough funds to be able to support the circuit.

Valuation of Properties

The manses were included in the balance sheet at historical cost for the first time in 2015/16. The current total is £132,950.

Reserves Policy

The Reserves Policy for the Circuit is to hold a minimum sum equivalent to 1 year's average expenditure. This is now sufficient to meet any unforeseen item of major expenditure on manses and/or to be able to continue, in the short term, funding planned activities in the event of any inability to raise the full Circuit Assessment from churches.

Reserves of the Circuit

The balance of funds in the circuit at the end of the year was £1,527,488. Of this £132,950 is now the historical value of the manses. The balance comprises £473,957 in the general fund, £994,315 in the Model Trust Fund and £45,945 in the manse fund. Though the manses have been valued at historical level, their sale in the current climate would probably realise over £2m. During the year, the decision was taken to move all Funds into the General Fund and for CCEMC to come under the overall responsibility of the General Fund. All ministry is funded by the General Fund from 1st September 2023.

Volunteers

The Church is heavily reliant on volunteers who contribute their skills, time and money in the furtherance of the work of the Church. In the Circuit the principal contribution is by serving on committees of the Circuit that deal with mission, manses, finance, policy, grants, training, safeguarding and risk. We are grateful to all of them for their help and commitment. No attempt has been made by the Circuit to value the non-monetary contributions to the Circuit in monetary terms.

Plans for 2024/25

Circuit financial plans for the coming year have been prepared on the basis that there remain 4 full time staff with anticipated cost of living stipend increases combined with an increase in the assessment paid to the district. It is anticipated that there will be a surplus on the annual costs of about £4,000. With the continued raised interest rates, this will continue to enhance the general fund.

The following issues will be focused upon during the 2024-2025 year.

- Mission: Monitor progress of the mission projects funded between 2022 and 2024.
- Continue exploration of means of sustaining and increasing active involvement of young people and young adults across the circuit.
- Wallington Church Development: Support the Wallington leadership in evaluating and pursuing their revised strategy based on retaining and enhancing the current church buildings.
- Improve the promotion of individual church events across the circuit.
- Succession Management.
- Budget: produced a balanced budget for 2024/25.

Sutton Methodist Circuit
TRUSTEES' ANNUAL REPORT (continued)

Basis of preparation and legal framework

The Charity's annual report and accounts for the year ended 31 August 2024 have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommended Practice 2019 as applicable to the Financial Reporting Standard (FRS 102).

Full Name of Charity	Sutton Methodist Circuit
Registration Charity Number	1135076
Date of registration	22nd March 2010
Main communication address	Mr Paul Gotts c/o Circuit Administrator, Sutton Trinity Church, Cheam Road, Sutton, Surrey, SM1 1DZ

The members of the Sutton Methodist Circuit meeting are the Charity Trustees, membership being made up of circuit office holders, ministers and representatives appointed by the local churches.

Full membership is shown in Appendix A to this report.

Circuit Ministers and officers

Active Circuit Ministers	Rev Catherine Hutton Rev Gill Long Rev Ung Soon Nguang Deacon Marie Poole Rev Desmond Williamson
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Circuit Stewards	Mrs Maureen Patel Mr Ka Fai Man Mr Vijendran Asirwatham Mrs Jane Barden
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Administrator	Mr Paul Gotts
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Mr Richard T Smith acted as the principal officer overseeing the day to day financial management and accounting for the circuit during the year.

Independent Examiner	Jacob, Cavenagh & Skeet 5 Robin Hood Lane, Sutton, SM1 2SW
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Investment Bankers	Central Finance Board of the Methodist Church Methodist Church House, 25 Tavistock Place Road, London, WC1H 9SF Trustees for Methodist Church Purposes Central Buildings, Oldham Street, Manchester M1 1JQ CAF Bank Ltd 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ
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Sutton Methodist Circuit
TRUSTEES' ANNUAL REPORT (continued)

Aims and organisation

Charity objective is to act as a resource provider within the area around the London Borough of Sutton and the Epsom & Ewell Borough Council for the Methodist Church:

The purposes of the Methodist Church are and shall be deemed to have been since the Date of Union the advancement of:

- a) The Christian faith in accordance with the doctrinal standards and discipline of The Methodist Church;
- b) Any charitable purpose for the time being of any Connexional, District, Circuit, local or other organisation of The Methodist Church;
- c) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church;
- d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church.

The Sutton Circuit shall seek to:

Advance the Christian faith by supporting individual churches in the circuit.

Provide facilities for public acts of worship open to members and non-members alike.

Enable pastoral care throughout the circuit for the benefit of members and non-members alike with respect to the teaching of Christianity and visiting the needy by appointing ministers, organising preaching, appointing and guiding lay leaders.

Public Benefit

We confirm the trustees have had regard to the Charity Commission's guidance on public benefit.

Structure, Governance and Management

The governing document for the circuit is the Deed of Union (1932) and Methodist Church Act (1976)

Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD).

Day to day management of the circuit is undertaken by the Circuit Leadership team along with the Local Preachers meeting and the Circuit Stewards.

Trustee Training

A range of guidance produced by Methodist Connexion to support the effective running of the circuit, specifically the leaflet 'The Role of a Trustee in The Methodist Church' is given to all new Circuit meeting members as induction to their role as trustees.

Related Parties

The Circuit is part of the London District and is also accountable to the Methodist Conference.

The following Methodist Churches are linked to the circuit:

Sutton Trinity (Methodist/URC LEP)

Wallington

Carshalton

Banstead

Epsom

Cheam

St John's (Anglican/Methodist LEP)

St Mark's (Anglican/Methodist LEP)

Sutton Methodist Circuit
TRUSTEES' ANNUAL REPORT (continued)

Risk Management

There is a regular annual review process undertaken and recorded of risks identified within the circuit. This is carried out by an independent Risk Assessment Group which reports to the Trustees.

The following are the major risks in the circuit:

1. Church closures
2. Not enough lay staff to take on circuit responsibilities. Staff and volunteers who leave cannot easily be replaced.
3. There is a reduction in presbyters.
4. Circuit expenditure consistently exceeds income, leading to inadequate reserve levels.
5. Circuit Churches are unable to meet the budget with their shares, leading to shortfall in income to circuit.

Arising from these identified risks, the circuit is aware of them all and takes them into consideration when the circuit stewards meet as a managing group and the full circuit leadership team meets to discuss policy and the future.

Factors affecting the financial future of the circuit are mainly the guarantee of income from the shares from each church. Whereas the circuit seeks to be able to be self-sufficient from these shares, in the event that there is a shortfall which cannot be recovered from, it is permitted to seek approval to raise funds from the Model Trust Fund.

Safeguarding

Every person has a value and dignity which comes directly from the creation of male and female in God's own image and likeness. Christians see this potential as fulfilled by God's re-creation of us in Christ. Among other things this implies a duty to value all people as bearing the image of God and therefore to protect them from harm.

Methodist Connexional practice outlines commitment to the following principles:

- the care and nurture of, and respectful pastoral ministry with, all children, young people and adults
- the safeguarding and protection of all children, young people and adults when they are vulnerable
- the establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse.
- We will carefully select and train all those with any responsibility within the Church, in line with Safer Recruitment principles, including the use of criminal records disclosures and registration with the relevant vetting and barring schemes.
- We will respond without delay to every complaint made which suggests that an adult, child or young person may have been harmed, cooperating with the police and local authority in any investigation.
- We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.
- We will seek to challenge any abuse of power, especially by anyone in a position of trust.
- We will seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our church community known to have offended against a child, young person or vulnerable adult.
- In all these principles we will follow legislation, guidance and recognised good practice

The Sutton Circuit commits itself to ensuring the implementation of Connexional Safeguarding Policy; government legislation, guidance and safe practice in the circuit and in the churches.

The Sutton Circuit commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

Trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees' Annual Report was approved by the Circuit Meeting on 6th March 2025 and signed on behalf of the trustees by:

Rev Catherine Hutton
Circuit Meeting Chairman

Sutton Methodist Circuit
TRUSTEES' ANNUAL REPORT (continued)

Statement of Financial Activities (SOFA) for the year ended 31 August 2024

	Notes to the accounts	Unrestricted funds (General Fund)	Designated Funds (Circuit Model Trust Fund)	Designated Funds (Manse Maintenance Fund)	Total 2023-24	Total 2022-23
		£	£	£	£	£
Income and endowments from:						
Donations and legacies						
Donations and legacies	2	127	10,209		10,336	73,857
Shares from churches	3	245,219			245,219	170,722
Other trading activities						
Lettings	4	26,400	-		26,400	11,000
Investments						
Interest	5	20,987	59,075		80,062	37,563
Other income						
Net sale of Bandon Hill Methodist Centre			-		-	930,722
Total income		292,733	69,284	-	362,017	1,223,864
Expenditure on:						
Raising funds						
Levy on sale of BHMC			-		-	494,289
Trust fund management charges	6		39,502		39,502	20,611
Charitable activities						
Ministerial stipends and expenses	7 8	222,903			222,903	204,176
Ministerial invitations	8	611			611	7,891
Manse maintenance and servicing	9	20,923		21,729	42,652	109,326
Grants to circuit churches	10	-	166,576		166,576	49,120
Administration	11	10,798	11,993		22,791	21,305
Total		255,235	218,071	21,729	495,035	906,718
Net gains/(losses) on investments		-	-	-	-	-
Net income/(expenditure)		37,498	(148,787)	(21,729)	(133,018)	317,146
Transfers between funds	12	(38,693)	3,693	35,000	-	-
Other recognised gains/(losses)						
Gains/(losses) on revaluation of fixed		-			-	-
Actuarial gains/(losses) on defined benefit						
Other gains/(losses)					-	-
Net movement in funds		(1,195)	(145,094)	13,271	(133,018)	317,146
Reconciliation of funds						
Total funds brought forward		475,152	1,139,409	45,945	1,660,506	1,343,360
Total funds carried forward		473,957	994,315	59,216	1,527,488	1,660,506

For information only. Money received and passed on to External Organisations

Balance brought forward from last year

Offerings/Gifts - received for External Organisations

Offerings/Gifts - passed to External Organisations

Balance carried forward

-
10,159
10,159
-

-
9,549
9,549
-

Sutton Methodist Circuit
TRUSTEES' ANNUAL REPORT (continued)

Statement of Financial Activities (SOFA) for the year ended 31 August 2023

	Notes to the accounts	Unrestricted funds (General Fund)	Designated Funds	Restricted Funds (Chinese Ministry)	Total 2022	Total 2021
		£	£	£	23	22
					£	£
Income and endowments from:						
Donations and legacies						
Donations and legacies	2		9,549	64,308	73,857	71,062
Shares from churches	3	170,722			170,722	165,280
Other trading activities						
Lettings	4	11,000	-		11,000	55,934
Investments						
Interest	5	8,804	28,759		37,563	3,854
Other income						
Net sale of Bandon Hill Methodist Centre			930,722		930,722	
Total income		190,526	969,030	64,308	1,223,864	296,130
Expenditure on:						
Raising funds						
Levy on sale of BHMC			494,289		494,289	-
Trust fund management charges	6		20,611		20,611	26,405
Charitable activities						
Ministerial stipends and expenses	7 8	164,127		40,049	204,176	221,223
Ministerial invitations	8	7,891			7,891	2,171
Manse maintenance and servicing	9	20,048	85,826	3,452	109,326	80,776
Grants to circuit churches	10	-	49,120		49,120	105,000
Administration	11	10,640	10,665		21,305	14,212
Total		202,706	660,511	43,501	906,718	449,787
Net gains/(losses) on investments		-	-	-	-	-
Net income/(expenditure)		(12,180)	308,519	20,807	317,146	(153,657)
Transfers between funds	12	245,870	(224,870)	(21,000)	-	-
Other recognised gains/(losses)						
Gains/(losses) on revaluation of fixed assets		-			-	-
Actuarial gains/(losses) on defined benefit pension						
Other gains/(losses)					-	-
Net movement in funds		233,690	83,649	(193)	317,146	(153,657)
Reconciliation of funds						
Total funds brought forward		241,462	1,101,705	193	1,343,360	1,497,017
Total funds carried forward		475,152	1,185,354	-	1,660,506	1,343,360
Balance brought forward from last year						
Offerings/Gifts - received for External Organisations			9,549			7,984
Offerings/Gifts - passed to External Organisations			9,549			7,984
Balance carried forward			-			-

Sutton Methodist Circuit
TRUSTEES' ANNUAL REPORT (continued)

Balance Sheet as at 31 August 2024

		Unrestricted (General Fund)	Circuit Model Trust Fund	Manse Maintenance Fund	Totals this year	Totals last year
		£	£	£	£	£
Tangible Fixed Assets*						
	Notes					
Circuit Manses & Equipment	BS1	132,950			132,950	132,950
Bandon Hill Methodist Centre			-		-	-
Investments	BS2				-	-
Total fixed assets		132,950	-	-	132,950	132,950
Current Assets						
Debtors	BS3	16,647	60,000		76,647	16,188
Loans by the Circuit						
Trustees for Methodist Church Purposes	BS2		687,396		687,396	643,359
Central Finance Board Deposits	BS4	407,966	402,040	59,216	869,222	1,017,478
Cash at Bank and in hand	BS4	3,713	-		3,713	9,361
Total current assets		428,326	1,149,436	59,216	1,636,978	1,686,386
Current liabilities						
Creditors (due in under 1 year)	BS5	87,319	155,121		242,440	158,830
Net current assets (liabilities)		341,007	994,315	59,216	1,394,538	1,527,556
Total assets less current liabilities		473,957	994,315	59,216	1,527,488	1,660,506
Creditors and Accruals including any loans (due after more than 1 year)			-		-	-
Net assets		473,957	994,315	59,216	1,527,488	1,660,506
Funds of the Circuit						
General Fund (Unrestricted)	BS6.1	473,957			473,957	475,152
Circuit Model Trust Fund (Unrestricted)	BS6.2		994,315		994,315	1,185,354
Manse Maintenance	9			59,216	59,216	-
Total Funds		473,957	994,315	59,216	1,527,488	1,660,506

*Details - see Note 11

Summary of the Internal Organisations reporting to the Circuit Meeting. Note that the funds of an Internal Organisation would normally be Restricted funds unless it could be clearly shown that they could be used for any Methodist purpose.

The financial statements were approved by the trustees on 6th March 2025 and were signed on their behalf

Rev Catherine Hutton

Sutton Methodist Circuit
TRUSTEES' ANNUAL REPORT (continued)

Notes to the Accounts

1 Basis of accounting and accounting policies

i Basis: SORP and Standards

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2019, SORP(FRS102), and the Financial Reporting Standard applicable in the UK and Republic of Ireland, FRS 102.

ii Public benefit entity

The Sutton Methodist Circuit meets the definition of a public benefit entity under FRS 102. The Circuit is an unincorporated charity and its official address is Sutton Trinity Church, Cheam Road, Sutton, SM1 1DZ. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s) below.

iii Basis

These accounts have been prepared on the basis of historical cost. The accruals basis has been used and trustees present accounts that show a true and fair view of the Circuit's financial position and activities. The accounts are prepared in pounds sterling rounded to the nearest pound.

iv FRS102 SORP2019 (applies to 2016-17 onwards)

These accounts are compliant with FRS102 and with the FRS102 SORP 2019. The financial statements have been prepared under the Charities Act 2011 and the 2008 accounting and reporting regulations made thereunder, based on the current version of the Charities SORP (SORP(FRS102)), as disclosed above, in order to be able to show a true and fair view, as permitted by the regulations.

v Going concern

Based on the monetary assets and human resources available at 31 August 2024, the trustees believe that the Circuit is a going concern and there are no material uncertainties affecting this conclusion.

vi Consolidation

The Circuit has denominational regulatory oversight in respect of the work of the Churches within the Circuit but has no legal or operational control of those Churches and their governing bodies except in extreme circumstances. For this reason, the financial statements of Churches within the Circuit are not consolidated into these financial statements.

vii Income recognition

Income is brought into account when there is entitlement and the amount is reliably measurable once it is more likely than not that the economic benefit of the income will be forthcoming.

The Circuit acts as agent in three matters:

The collection from Churches and payment over of their contributions to various Funds controlled and administered by The Methodist Church - "Connexional Funds"

The administration of a payroll service for employees in Churches in the Circuit. The Circuit will carry out the payroll duties in accordance with HMRC requirements and will pay the employees from Circuit funds. This payment will be reimbursed to the Circuit during the same Connexional year so that payment of salaries, NIC and tax to HMRC will be reimbursed in the same accounting period. The amount paid and received, an equal amount, will be recorded in the SOFA as equal income and expenditure.

The administration (application, collection and disbursement) of grants requested by Churches within the circuit from, but not limited to, the District and Connexion.

In all these matters the transactions are not reflected in the SOFA because they are the income of either the Connexion or Churches as appropriate. Instead the transactions are disclosed in the Notes to the Accounts as required by SORP(FRS102).

In Accordance with the Charities SORP (FRS 102), the time of volunteers is not recognised. Further information on this matter is provided in the Trustees' Annual Report.

viii Expenditure

This is recognised when a liability is incurred, or a constructive obligation arises, where the amount is reliably measurable and it is considered more likely than not that there will be an outflow of economic benefit.

ix Grants

Grants made by the Circuit from its own funds are recognised in full at the time of agreement to make a grant without performance conditions or as and when the Circuit accepts that there is a legal or operational obligation to make the payment if it is subject to performance conditions. When the grant to be accrued is recurrent over more than one year the balance payable in future years, discounted to net present value where the difference is material, is treated as a provision for future commitments in the balance sheet against the appropriate fund, the provision being released in future years in accordance with the originally agreed terms.

x VAT

Since the Circuit is not VAT registered, all input VAT is charged with the expenses to which it refers.

Sutton Methodist Circuit
TRUSTEES' ANNUAL REPORT (continued)

Notes to the Accounts

xi Tangible fixed assets

These are capitalised if they can be used for more than one year, and individually cost at least £1,000.

The freehold and/or long leasehold residential property is shown in the accounts at deemed historical cost representing each property's gross carrying value at time of being built or purchased. No depreciation is provided because the trustees consider the residual value of the property in its present condition to be not less than its insurance cost and, in the absence of any evidence of impairment, any depreciation provision for the buildings component of the property would be immaterial.

xii Monetary Investments

The Circuit's investments are deposited with TMCP as custodian trustees. The valuations, at market value, are those provided by TMCP.

xiii Receivables and Payables; Bank and Cash

Debtors are stated at the amounts owed to the Circuit or prepaid. Creditors are recognised at the amount expected to be settled.

xiv Methodist Connexional Funds

The Methodist Church Connexion raises assessments against Circuits and these are paid quarterly to their Districts. The Circuits raise assessments against Churches in the Circuit. The District quarterly remits to The Methodist Church Fund most of the sum received from the Circuits. A small sum is retained by the District to meet its own costs. The Circuit may act as agent for ad hoc collections for various funds controlled and administered by the Methodist Church. These are detailed in Note BS9 below.

xv Minister's manse costs

The Circuit is required to provide accommodation for each minister in the Circuit and their families and this is seen as a benefit to the Circuit. Ministers are expected to occupy the manse provided for them. The Circuit bears the cost of repairs, maintenance, buildings insurance, Council Tax and water charges. These figures are not separately disclosed as benefits-in-kind for ministers as HMRC does not seek to tax these receipts in the hands of ministers.

Methodist Circuit
TRUSTEES' ANNUAL REPORT (continued)

Notes to the Accounts

- 2** Major funds in the Methodist Church are supported by donations from local churches. These total £10,159 and are reported in BS9.

There were no legacies.

The Chinese Ministry has now been incorporated into the General Fund and is no longer reported separately.

3 Shares from Churches

The circuit is comprised of 8 churches. Each church is invited to offer a share towards the stated budget of the circuit to meet the overall costs. In making its share requirement, budgeted income from investment income, (including property letting) is taken into account. The circuit aims to cover its net core costs from the total of the shares offered. For 2023/24 this has been possible because of increased income from investments. The overall surplus on the year was just under £31,000 which is a big improvement over past years.

Shares from churches are made quarterly in advance and are treated as a prepayment on a receivable basis. If any church has not paid its share by the due date the sum in question is treated as a debtor.

Share monies contributing to the district assessment paid from church to district via circuit are not recognised as income/expenditure in the accounts of the circuit. The circuit is acting as agent and monies passing through are netted off. The reported figure (£245,218) is the total share income (£307,050) less the assessment paid to and through the district (£11,824 and £50,008).

Church	2024	2023
Sutton Trinity	60,000	50,000
Wallington	18,000	28,000
Carshalton	35,000	31,000
Banstead	26,000	24,000
Epsom	92,000	85,000
Chinese Congregation (Epsom)	63,000	-
Cheam	9,750	9,750
St John's	1,300	1,300
St Mark's	2,000	1,700
Total	307,050	230,750

	2024	2023
Assessment	307,050	230,750
Deduct for:		
District	8,904	11,480
Connexion	52,927	48,548
Net income	245,219	170,722

4 Income from other trading activities

	General	Designated	Restricted	Transfers	2024	2023
Rental income letting of manses	26,400				26,400	11,000

5 Income from investments

£80,062 (2022/23 £37,563) was received as interest from TMCP trusts and CFB funds.

6 Trust Fund Management Charges

District Assessment & Levy

The District Assessment is calculated relative to the proportion of church members and staffing (Presbyters and lay staff graded by hours worked per week as well as investments) of all Circuits in the London District. 65% of the overall cost is calculated using relative membership proportions, 25% using relative staff proportions and 10% using each circuit's reserves.

The Levy is calculated on a sliding scale as a percentage of the Circuit's CMTF account balance as at 31 August the previous accounting year. It is taken by the Trust for Methodist Church Purposes and paid to the district in which the circuit resides for the District Advance Fund for making grants to churches in the district.

	General	Designated	2024	2023
District Expenses	-	8,904	8,904	11,480
Methodist Church Fund (MCF)		52,927	52,927	48,548
Levy on CMTF Funds	-	39,502	39,502	20,611
Totals	-	101,333	101,333	80,639

The charges listed above are taken by the Trust for Methodist Church Purposes and are paid to the district in which the circuit resides for the District Advance Fund for making grants to churches in the district.

Sutton Methodist Circuit
TRUSTEES' ANNUAL REPORT (continued)

7 Salaries and associated costs

Stipends were paid to 4 presbyters

Circuit presbyters & lay pastor	2024	2023
Stipends	135080	123,984
National Insurance Contributions	12471	11,421
Pension Fund Contributions	31247	28,805
URC Levy	11752	11,016
Computers for ministry	776	704
Travelling	6388	4,503
Telephone	6214	5,695
Removals, Stationing & Removal	611	1,231
Apprenticeship Levy	683	621
Sundry Expenses	1025	
Supernumeraries preaching	248	484
Total	206,495	188,464
Circuit administrator - part time		
Salary	15989	14,835
National Insurance Contributions	951	803
Pension Fund Contributions	0	-
Apprenticeship Levy	79	74
Total	17,019	15,712
Total for all staff	223,514	204,176

The total £223,514 is the sum of SOFA stipends (£222,903) and Invitations (£611)

In addition, the circuit employs an active supernumerary and a circuit administrator, a total of 6 employees.

Pensions

Most ordained presbyters and deacons are members of the Methodist Ministers' Pension Scheme (MMPS). This is a defined benefit scheme. The Supreme Court held in 2014 that Methodist ministers (which term includes presbyters and deacons) are not employees of the Church. For simplicity, however, when dealing with National Insurance Contributions and pension contributions, the terms 'employer' and 'employee' are used as they would be in an employing body.

The Connexion accounts for both pension schemes and shows the figures in the annual Methodist Church in Great Britain accounts. The MMPS has been revalued and is now in surplus. As a result, the employer contribution has been reduced from 26.9% (2023/24) to 20.0% (2024/25). No employees received benefits over £60,000 in the year.

7a Cost of Superintendent, Presbyters and Trustees

The Superintendent of the Circuit, the other Presbyters and the remaining members of the Circuit Leadership Team (CLT) are considered as Key Management Personnel. The Superintendent chairs meetings of the CLT and Circuit Meetings. The members of the Circuit Meeting are trustees of the Circuit. The stipends, employer's NIC and employer's pension contributions and other expenses of the Presbyters of the Circuit are paid by the Connexion but funded by the circuit.

The manses are provided by the Circuit and the Circuit maintains the property. The value of the council tax and water charges paid by the circuit is not disclosed here as HMRC does not regard this as a benefit-in-kind in the hands of the minister.

Each Presbyter is entitled to a 3 month sabbatical every 7 years and the expenses incurred by the Presbyter are met by the Connexion with the Circuit continuing to pay the stipend. During the year there have been no sabbaticals. The Circuit does not accrue for holiday pay cover as the remaining staff cover the holidays as needed without extra pay. Had additional cover been required the cost of this is met by the Circuit.

8 Invitation expenses

		Unrestricted	2024	2023
Travel and associated expenses		611	611	7,409
Removals		-	-	482
Total		611	611	7,891

Sutton Methodist Circuit
TRUSTEES' ANNUAL REPORT (continued)

9 Property

The Circuit is managing trustee for 5 manses of which 4 are occupied by ministers stationed in the circuit. The Circuit is responsible for the payment of Council Tax, Water charges and Insurance.

The cost of ongoing maintenance and improvements to all properties is funded through a manse repairs budget and currently £35,000 is set aside each year from the General Fund and deposited in the Manse Repairs Fund. The level of the budget is reviewed by the trustees each year. If it is considered that the balance in this fund is sufficient for the following year, a request is made to the Circuit Meeting for there to be a holiday in paying for the upcoming year. This last occurred in 2022/23.

Expenditure on Manses

Manse	Maintenance Contracts	Repairs Maintenance Improvements	2024	2023
35 Arundel Road	1,080	9,829	10,909	20,091
29 West Hill Avenue	1,080	2,887	3,967	1,725
16 Hall Road	1,080	2,181	3,261	1,201
116 Manor Green Road	1,080	90	1,170	1,197
37 Tattenham Way	-	2,422	2,422	57,357
Bandon Hill Methodist Centre		-	-	(3,100)
Total	4,320	17,409	21,729	78,471

Council tax, insurance and utilities

Manse	Council Tax	Insurance	Water Supply	2024	2023
35 Arundel Road	3,495	1,378	299	5,172	5,351
29 West Hill Avenue	3,747	1,560	314	5,621	5,737
16 Hall Road	3,495	1,196	258	4,949	4,915
116 Manor Green Road	3,247	832	31	4,110	4,435
37 Tattenham Way	-	904	-	904	2,851
Unallocated		167		167	211
Bandon Hill Methodist Centre					7,355
Total	13,984	6,037	902	20,923	30,855
From Maintenance				21,729	78,471
Total				42,652	109,326

Letting Expenses

37 Tattenham Way is now let on the open market and is currently occupied and a rent of £2,200 is being received.

Manse Maintenance Fund

	2024	2023
Opening balance	45,945	71,855
Transfer from General Fund (budget)	35,000	56,500
Expenditure on manses	(21,729)	(82,410)
Balance of manse maintenance fund	59,216	45,945

Sutton Methodist Circuit
TRUSTEES' ANNUAL REPORT (continued)

10 Grants to circuit churches

The Sutton Circuit makes grants to the circuit churches from the funds received from the sale of a manse and a church.

Grants made in 2023/2024	
Wallington church repairs and development	63,456
Carshalton dementia café	3,120
Epsom refurbishment of community hall kitchen	50,000
Epsom lay pastor remainder of original grant of £105,000	50,000
Total	166,576

Grants made in 2022/2023	
Cheam kitchen refurbishment	8,000
Carshalton dementia café	21,120
Chinese Congregation lay pastor	20,000
Total	49,120

11 Office expenses

	General	CMTF	2024	2023
Local Preacher expenses	113		113	129
Quinquennial inspections	-		-	525
Training	780		780	1,275
Independent Examiner	2,640		2,640	6,000
Conference Minutes, CPD & Membership tickets	476		476	459
Administrator's expenses (travel and stationery)	2,108		2,108	648
Laptop for Circuit Administrator	1,155		1,155	190
Circuit service expenses	2,857		2,857	1,354
Website	9		9	-
Banking	60		60	60
Sundry	600		600	-
TMCP Admin/Investment Management Fees	-	1,834	1,834	1,116
Value of Connexional Funds donations	-	10,159	10,159	9,549
Total	10,798	11,993	22,791	21,305

12 Transfers

The following transfers were made in the SOFA.

Manse Fund allocation	35,000
Correction to 2022/23 interest calculation	3,693

Sutton Methodist Circuit
TRUSTEES' ANNUAL REPORT (continued)

13 Trust Funds

Churches are able to seek grant funding for projects within their own church from Circuit Model Trust Fund monies. These funds are held in a CFB fund and 1 trust fund as detailed below.

Circuit CFB Fund 02647030	2024	2023
Balance at 1st September 2023	571,050	46,414
Interest	25,753	
Interest from trusts 13141 and 16141	-	6,223
Grant to Epsom for lay pastor	(25,000)	-
Grant to Wallington	(63,456)	
Loan to Wallington	(60,000)	
Grant to Epsom for kitchen project	(50,000)	
Balance from trusts 13141 and 16141	-	215,533
Main balance from BHMC bank account on closure	-	72,000
Transfer from Model Trust Fund 8744	-	500,000
Transfer to CFB 02647010	-	(50,000)
Transfer to CFB 02647010	-	(170,000)
Transfer grants to Carshalton, Cheam and Chinese Congregation	-	(49,120)
Interest shown in general fund in 2022/23	3,693	
Balance in circuit CFB Fund 02647030 at 31st August 2024	402,040	571,050
Circuit Model Trust Fund 8744		
Balance at 1st September 2023	643,359	391,475
Interest	33,322	22,178
Sale of Sutton Trinity Tennis Club	60,001	1,295,722
Levy on sale of Sutton Trinity Tennis Club	(8,000)	
Addition from sale of Bandon Hill Methodist Church	50	
TMCP administration	(1,834)	(1,116)
District levy	(39,502)	(20,611)
Transfer to manse fund	-	(50,000)
Transfer to 02647030 for grants and circuit reserve	-	(500,000)
Levy on sale of Bandon Hill Methodist Centre	-	(494,289)
Balance in trust fund 8744 at 31st August 2024	687,396	643,359
Total amount available for grants		
Circuit CFB Fund 02647030	402,040	571,050
Circuit Model Trust Fund 8744	687,396	643,359
Total of funds available for grants at 31st August 2024	1,089,436	1,214,409

Sutton Methodist Circuit
TRUSTEES' ANNUAL REPORT (continued)

BS1 Manses & Other Property

Buildings comprise 5 manses located in the London Borough of Sutton (2), the Borough of Epsom & Ewell (2) and the Borough of Reigate & Banstead (1). The manse at 37 Tattenham Way was let on the open market and is now occupied.

The manses are valued at historical cost. Also reported for information is the insurance value of each manse.

Property	Type	Historical Cost	Year of Purchase	Insurance Value 2024	Insurance Value 2023
35 Arundel Road	manse	£4,850	1949	£804,666	£629,265
29 West Hill Avenue	manse	£450	1923	£916,424	£716,662
16 Hall Road	manse	£2,500	1962	£692,908	£541,867
116 Manor Green Road	manse	£123,000	1994	£469,389	£367,071
37 Tattenham Way	manse	£2,150	1945	£514,090	£402,029
Total		£132,950		£3,397,477	£2,656,894

	Opening cost	Additions	Disposals	Closing cost
Manses	132,950	-	-	132,950

From time to time the Circuit may hold residential property (formerly manses) which is surplus to its normal staffing requirements. Where this is the case and it is anticipated that the property is unlikely to be used as a manse within a period of one year, the property is classified as Investment Property (whether let out or not) and any lets are at market rates unless there is a compelling reason not to do so in the furtherance of the Circuit's charitable objectives.

BS2 Investment Assets (and Trustees for Methodist Church Purposes)

The funds that support the Circuit Model Trust Fund and the Circuit's other funds (as listed below) are held by TMCP in Trustees Interest Funds on which interest is credited to the accounts each month. These are regarded as medium and long term investments. The Sutton Circuit holds one trust (8744) at TMCP with a balance 8744 (£687,396). £402,042 is held in CFB fund 02647030 (Circuit Development) as funds made available for grants to enable payment of such grants and is a part of the CMTF funds held in the Central Finance Board recorded in BS4 below. The total available at 31st August 2024 is £1,089,438.

TMCP is the legal owner and custodian trustee of all Methodist model trust property, including legacies, endowments and accumulated funds. Trust property is held for and on behalf of local managing trustees who are responsible for the day to day management of trust property. TMCP ensure that, through providing guidance and acting under their direction, the managing trustees comply with charity law and Methodist law and policy as determined by the Methodist Conference.

BS3 Debtors and Prepayments

Trade Debtors	2024	2023
Water Insurance	-	-
Council Tax & Water Rates	1,251	1,189
Minutes of Conference etc	452	476
Other Debtors		17
Prepayments	-	-
Stipends, Pension, NI	14,944	14,506
Loan to Wallington	60,000	
Total	76,647	16,188

BS4 Central Finance Board (CFB) and Bank balances

Monetary balances held at the Central Finance Board of the Methodist Church and at CAF Bank are all available on demand without loss of interest. The split of these balances across General and Designated Funds is arbitrary but wherever possible balances are not shown as negative.

	General	CFB	Designated	2024	2023
Central Finance Board	407,966	402,040	59,216	869,222	1,017,478
CAF Bank	3,713	-	-	3,713	9,361
Total	411,679	402,040	59,216	872,935	1,026,839

Sutton Methodist Circuit
TRUSTEES' ANNUAL REPORT (continued)

BS5 Creditors, Accruals and Income in Advance

	2024	2023
Income in Advance		
Contributions from churches	83,150	76,763
Creditors and Accruals		
Grants to Epsom & Carshalton	103,120	75,000
Payment to Trinity	52,001	
Maintenance expenses	360	
Ministers' expenses	783	712
Independent Examiner	2,640	6,000
Other expenses	386	355
Total	242,440	158,830

BS6 Unrestricted Funds

BS6.1 General Fund

2024	Opening	Income	Expenditure	Transfers	Surplus/Deficit	2024
General Fund	475,152	292,733	255,235	(38,693)	(1,195)	473,957
2023	Opening	Income	Expenditure	Transfers	Surplus/Deficit	2023
General Fund	241,462	190,526	202,706	245,870	233,690	475,152

The purpose of the fund is for use at the discretion of the trustees in the furtherance of the general objectives of the Circuit.

The Circuit Meeting is aware that grant applications must demonstrate public benefit and this is true for the fund.

BS6.2 Circuit Model Trust Fund

2024	Opening	Income	Expenditure	Transfers	Surplus/Deficit	2024
Circuit (Model) Trust Funds	1,139,409	69,284	218,071	3,693	(145,094)	994,315
2023	Opening	Income	Expenditure	Transfers	Surplus/Deficit	2023
Circuit (Model) Trust Funds	578,422	959,123	565,136	167,000	560,987	1,139,409

The purpose of the Model Trust fund is for use at the discretion of the trustees in the furtherance of the general objectives of the Circuit. Its main source of income is legacies and contributions from the sales of manses and church buildings in the circuit. The funds are being made available for ministry and future developments in the circuit.

Although the Model Trust fund is technically an Unrestricted Fund under the control of the Circuit Meeting, prior approval is still required from the District to utilise the Model Trust funds. Methodist Standing Orders 930, 931 and 917(2) are applicable.

Sutton Methodist Circuit
TRUSTEES' ANNUAL REPORT (continued)

BS7 Related Parties

All of the trustees are members of one or another Church within the Circuit, other Methodist Districts in Great Britain, CFB and TMCP.

BS8 Agency Collections and Payments

The Circuit acted as agent in collection for facilitation of the monies tabulated below. None of these collections was for related parties as defined in Note BS7 above. The Circuit carries out the payroll for lay employees in churches in the circuit, pays the 1 person and that Church then reimburses the Circuit for the exact amount. For the current year this totalled £33,415 (2023: £32,461).

Names of related parties	Party	Receipts 2024	Receipts 2023
Mission in Britain Fund	Connexion	1,385	1,315
Training Fund	Connexion	1,280	1,230
Property Fund	Connexion	4,109	3,949
Presbyters & Deacons Fund	Connexion	1,200	965
Ministers' Housing Fund	Connexion	2,185	2,090
Direct Transfer	Connexion	-	-
Total		10,159	9,549

Sutton Methodist Circuit
TRUSTEES' ANNUAL REPORT (continued)

Appendix A

CIRCUIT MEETING MEMBERSHIP

Ex-Officio:

Circuit Ministers:

Rev Catherine Hutton (Superintendent),
 Rev Ung Soon Nguang, Rev Hendry Ponniah
 Rev Gill Long (active supernumerary)

Deacon

Marie Poole

Chairs of District:

Rev Dr Jonathan Dean

Circuit Stewards:

Mrs Maureen Patel, Mr Lyndon Man, Mr Vijendran Asirwatham
 Mrs Jane Barden, Mr Richard Smith (Treasurer)

Ministers of other denominations authorised by Methodist
 Conference and serving Methodist people:

Rev Des Williamson, Rev Bethany Lewis

Circuit Meeting Secretary:

Mr Paul Gotts (not a trustee)

Circuit Manse Secretary

Mr Philip Sandiford

Secretary to Leaders of Worship and Preachers Meeting

Mr Paul Gotts (not a trustee)

Circuit Risk Management Chairman

Mrs Sue Forty

Elected Representatives from Churches:

Sutton

Deacons
 Treasurer
 Elected

Mr Richard Cornwell
 Vacant
 Miss Eleanor Gravenor, Ms Abigail Hustler, Mr Martin Wright

St Johns

Steward
 Treasurer
 Elected

Miss Eleanor Pinfold
 Mr Anthony Woolfenden
 Mrs Eileen Rice

Wallington

Steward
 Treasurer
 Elected

Miss Judith Yates
 Mrs Christine Asirwatham
 Mrs Nellie Showers, Mr Ravi Saravanamuttu

Epsom

Steward
 Treasurer

 Elected

Vacant
 Vacant
 Mr Mark Angel, Mrs Katharine Castledine, Mrs Christine Cox
 Mr Robert Hill

Carshalton

Steward
 Treasurer
 Elected

Mrs Caroline Kingsnorth
 Mrs Caroline Cook
 Mr John Kingsnorth, Miss Jacky Waite

Cheam

Steward
 Treasurer
 Elected

Mr David Worthington
 Mrs Audrey Saunderson
 Vacant

Banstead

Steward
 Treasurer
 Elected

Vacant
 Mr Philip Sandiford
 Vacant

St Marks

Steward
 Treasurer
 Elected

Mr John Miller
 Mr Martin Trenaman
 Mr Colin Batty

Sutton Methodist Circuit
TRUSTEES' ANNUAL REPORT (continued)

Appendix B

The offices of the members of the Circuit Meeting (Managing Trustees) are shown in Appendix A.

The following are the trustees who served during the year and are appointed by the circuit as and when necessary.

Mr Mark Angel	Mr John Miller
Mrs Christine Asirwatham	Rev Ung Soon Nguang
Mrs Jane Barden	Mrs Maureen Patel
Mr Colin Batty	Mrs Eleanor Pinfold
Mr Malcolm Booth	Rev Hendry Ponniah
Mrs Katharine Castledine	Mrs Eileen Rice
Mrs Caroline Cook	Rev Anne Rusbridge (resigned 18/09/2024)
Mr Richard Cornwell	Mr Philip Sandiford.
Rev Nigel Cowgill (resigned 31/08/2024)	Mr Ravi Saravanamuttu (appointed 23/05/2024)
Mrs Christine Cox	Mrs Audrey Saunderson
Rev Dr Jonathan Dean (appointed 18/09/2024)	Mr Joshua Selfe (resigned 18/09/2024)
Mrs Sue Forty	Mrs Nellie Showers
Dr David Gooch (resigned 18/09/2024)	Mr Richard Smith
Miss Eleanor Gravenor (appointed 23/05/2024)	Mr Martin Trenaman
Mr Robert Hill	Mr Vernon Tucker (resigned 01/02/2024)
Ms Abigail Hustler (appointed 23/05/2024)	Miss Jacky Waite
Rev Catherine Hutton	Dr Paul Warren (resigned 06/03/2025)
Mrs Caroline Kingsnorth	Rev Des Williamson
Mr John Kingsnorth	Mr Anthony Woolfenden
Mr Jerry Lee (appointed 01/02/2024)	Mr David Worthington
Rev Bethany Lewis	Mr Martin Wright (appointed 23/05/2024)
Rev Gill Long	Miss Judith Yates
Mr Lyndon Man	Rev Dr Jongikaya Zihle (resigned 04/03/2025)

Sutton Methodist Circuit
DECLARATIONS

Treasurer

I confirm that I have prepared the accounts from the records of the Circuit and that they include all funds under the control of the Circuit Meeting

Signature of Treasurer

Date

6th March 2025

Name

Richard T Smith

Address

13 Hazon Way, Epsom, Surrey, KT19 8HD

Presentation to the Circuit Meeting for approval.

I confirm that the Accounts have been presented to the Circuit Meeting on
and were approved.

6th March 2025

Signature of the Chair of
the meeting

Name of
the Chair

Rev Catherine Hutton

Date

6th March 2025

Sutton Methodist Circuit

Independent examiner's report to the trustees of Sutton Methodist Circuit

I report to the charity trustees on my examination of the accounts of the Sutton Methodist Circuit (the Circuit) for the year ended 31 August 2024 set out on pages 7 to 19.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Circuit's accounts as carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the Circuit's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Circuit as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Report) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Paul Newton FCA
Jacob Cavenagh & Skeet
5 Robin Hood Lane
Sutton
Surrey
SM1 2SW

Date: